

59-2-1301 Tax has effect of judgment -- Lien has effect of execution.

Every tax has the effect of a judgment against the person, and every lien created by this title has the force and effect of an execution duly levied against all personal property of the delinquent. The judgment is not satisfied nor the lien removed until the taxes are paid or the property sold for the payment of the judgment or lien.

Renumbered and Amended by Chapter 4, 1987 General Session